THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

Date: 18—08—2005

W.P. No. 4508 of 2004

Between:

M/s. Madhu Book Stall,

Chittoor

…Petitioner.

A n d

The Assistant Commissioner (CT),

Intelligence, Chittoor and another.

…Respondents.

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

W.P. No. 4508 of 2004

O R D E R: (per Sri B. Sudershan Reddy, J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment of this Court, rendered in **Ambica Lamp House, Rajahmundry v. CTO (Int)-I Enforcement, Hyderabad**.

In the result, the action of the respondents in collecting the compounding fee of Rs.1,50,000/- on 30th June, 2003 is declared void and the said action is accordingly set aside. The said amount shall be refunded to the petitioner within a period of four weeks from the date of receipt of a copy of this order.

This order of ours, however, shall not preclude the respondents to proceed in the matter for the purpose of making assessment under the provisions of A.P. General Sales Tax Act and the Rules frames there under.

The writ petition is allowed accordingly.

B. Sudershan Reddy, J.

Ramesh Ranganathan, J.

Date: 18—08—2005.

MVB.